EXHIBIT QQ

Amundsen, Christine

From:

Mogel, Bruce [Bruce.Mogel@Tiffany.com]

Sent:

Friday, December 22, 2006 3:37 PM

To:

Amundsen, Christine

Subject:

RE: Electric billing discrepancy at Manhasset, NY store

Follow Up Flag: Follow up Flag Status:

Flagged

Chris.

Thanks.

I have contacted Eric Ziegler at AP and advised him not to process any Con Ed or LIPA bills for Manhasset before he contacts me

I will then contact you.

Please let me know what else you may need.

I faxed the past three months bills from LIPA and ConEd for Manhasset to you today.

Bruce

Bruce Mogel

Director Retail Facilities

bruce.mogel@tiffany.com

Tiffany & Co. Real Estate Services 555 Madison Ave. 6th Floor New York, NY 10022 646-428-5563 646-428-5611 fax

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure, dissemination of or reliance upon this communication by persons other than the intended recipient may be subject to legal restriction or sanction. If you think that you have received this E-mail message in error, please reply to the sender and delete this email promptly.

From: Amundsen, Christine [mailto:CAmundsen@nusconsulting.com]

Sent: Friday, December 22, 2006 3:29 PM

To: Mogel, Bruce

Subject: Electric billing discrepancy at Manhasset, NY store

Bruce,

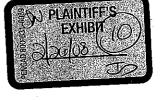
As per our conversation this morning, we contacted LIPA today but were advised that it is a holiday for their billing and customer service departments.

Attached please find the fax and letters which were transmitted to LIPA. We will keep you advised of our progress next week.

Again, best wishes for a Happy Holiday!

12/26/2006





Page 2 of 2

Regards, Chris

Chris Amundsen Senior Consultant NUS Consulting Group 1 Maynard Drive Park Ridge, NJ 07656 T: 201-391-4300 x 109 F: 201-391-8158

The information contained in this email message may be privileged, confidential, and protected from disclosure. Any unauthorized use, printing, copying, disclosure, dissemination of or reliance upon this communication by persons other than the intended recipient may be subject to legal restriction or sanction. If you think that you have received this E-mail message in error, please reply to the sender and delete this email promptly.

NUS 00135